

burden on the employees. They've had their income taxes withheld. The company has put them into some account where they no longer have any control of them, and frankly neither does the state of Nebraska, if you read the statutes. And they are expected then to remember to fill in an extra line on their income tax return to claim a nonrefundable credit against their income tax. Instead of withholding, they're claiming a nonrefundable credit. And on top of that they're never quite sure if the credit is in the right amount, because as said, if any amount allowable as a wage benefit credit has been through error or otherwise improperly paid to the state, it should be refunded to the person who paid it upon application for refund filed within three years after payment. How are they going to know? I don't quite.... Quite frankly, I don't know why I never thought about that before. How are these employees going to know that they're entitled to claim a refund? The other thing that I'm a little bit more concerned about, as I read the language, and again I'm almost embarrassed that it never occurred to me before, it says that these employees have to apply for a nonrefundable credit. Well, if I remember correctly, a nonrefundable credit is one where you can't get money back. But if they would have had excess withholding, they'd have gotten money back. So if their income tax liability turns out to be more than the credit, or less than the credit, I'm sorry, if their income tax liability turns out to be less than the credit, they can't get a refund, but if they would have had withholding in the same amount of the credit they'd have gotten a refund? Are we somehow, by the current 829 scheme, actually denying employees refunds on their individual income tax return that they, by my rights, or by what I would view is the right scheme of things that they should be entitled to? Someone perhaps should explain that to me. And I'm obviously asking that someone do that if I'm wrong. I had, quite frankly, I had never examined that language, and I was unaware that that could be the result. But based on the (inaudible)...

SENATOR WILL PRESIDING

SENATOR WILL: One minute.

SENATOR WICKERSHAM: ...reading of the language here this evening as we're discussing this issue, I think it is susceptible of that interpretation. I hope that is not the correct interpretation. If it is, it's certainly another very